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Economic and Social Council

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Agenda item 18 (h)
Economic and environmental questions: international cooperation in tax matters

Draft decision submitted by the President of the Council on the basis of informal consultations

Arrangements for the twelfth and thirteenth sessions of the Committee of Experts on International Cooperation in Tax Matters and special meeting of the Council on international cooperation in tax matters

The Economic and Social Council:

(a) Decides that the twelfth session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 11 to 14 October 2016;

(b) Approves the following provisional agenda for the twelfth session of the Committee:

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Tax Convention:
     - (i) Article 1 (Persons covered): application of treaty rules to hybrid entities;
     - (ii) Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international traffic";

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(iii) Article 12 (Royalties): possible amendments to the commentary on Article 12 in relation to:

a. Industrial, commercial or scientific equipment;

b. Software-related payments;

(iv) Article 23 A (Exemption method): minority view on inclusion of paragraph 4;

(v) Article 26 (Exchange of information): proposed code of conduct;

(vi) Taxation of services:

a. Commentary on the article on technical services;

b. Proposed Article 12 alternative;

(vii) Base erosion and profit shifting;

(b) Other issues:

(i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(ii) Taxation of the extractive industries;

(iii) Taxation of development projects;

(iv) Capacity-building;

(v) Mutual agreement procedure — dispute avoidance and resolution;

(vi) International trade in goods — tax issues;

(vii) Tax incentives — presentation by delegate from the International Monetary Fund.

4. Provisional agenda for the thirteenth session of the Committee.

5. Adoption of the report of the Committee on its twelfth session.

(c) Decides that the thirteenth session of the Committee of Experts on International Cooperation in Tax Matters will be held in New York from 5 to 8 December 2016;

(d) Also decides that the one-day special meeting of the Council on international cooperation in tax matters will be held in New York on 9 December 2016.